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Attorneys for Official Committee of Equity Security Holders

**UNITED STATES BANKRUPTCY COURT
CENTRAL DISTRICT OF CALIFORNIA
SAN FERNANDO VALLEY DIVISION**

In re:

ICPW Liquidation Corporation, a California corporation,¹

Debtor and Debtor in Possession.

In re:

ICPW Liquidation Corporation, a Nevada corporation,²

Debtor and Debtor in Possession.

Affects:

☒ Both Debtors

☐ ICPW Liquidation Corporation, a California corporation

☐ ICPW Liquidation Corporation, a Nevada corporation.

Lead Case No.: 1:17-bk-12408-MB
Jointly administered with:
1:17-bk-12409-MB Chapter 11 Cases

**NOTICE OF HEARING ON MOTION
AND MOTION FOR ENTRY OF
ORDER: (1) CONFIRMING THAT NO
SEPARATE DISCLOSURE
STATEMENT IS REQUIRED, OR,
ALTERNATIVELY, AUTHORIZING
MOVANTS TO CONVERT PLAN INTO
COMBINED PLAN AND DISCLOSURE
STATEMENT AND SETTING
COMBINED HEARING;
(2) CONFIRMING THAT NO VOTING
IS REQUIRED ON *JOINT PLAN OF
LIQUIDATION DATED DECEMBER __,
2017*; AND (3) SETTING
CONFIRMATION HEARING DATE**

Hearing:

DATE: January 5, 2018
TIME: 10:00 a.m.
PLACE: Courtroom "303"
21041 Burbank Blvd.
Woodland Hills, CA 91367

¹ Formerly known as Ironclad Performance Wear Corporation, a California corporation.

² Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation.

1 **PLEASE TAKE NOTICE THAT** ICPW Liquidation Corporation, a California
2 corporation, formerly known as Ironclad Performance Wear Corporation, a California corporation
3 (“ICPW California”), and ICPW Liquidation Corporation, a Nevada corporation, formerly known
4 as Ironclad Performance Wear Corporation, a Nevada corporation (“ICPW Nevada” and
5 collectively with ICPW California, the “Debtors”) and the Official Committee of Equity Security
6 Holders (the “Equity Committee”) seek the entry of an order confirming that a disclosure
7 statement is not required under 11 U.S.C. § 1125 (the “Motion”), or alternatively, the entry of an
8 order authorizing the Movants to convert the Plan (defined below) into a combined Plan and
9 Disclosure Statement, and treating the Plan confirmation hearing presently scheduled on February
10 12, 2018, as a combined Disclosure Statement and Plan confirmation hearing.³ Pursuant to the
11 Motion, the Movants respectfully submit that a disclosure statement is not required because all
12 creditors and interest holders are not impaired by the *Debtors’ And Official Committee Of Equity*
13 *Security Holders’ Joint Plan Of Liquidation Dated December __, 2017* (the “Draft Plan”).⁴ Thus,
14 there is no need to solicit votes or file a disclosure statement because all creditors are
15 “conclusively presumed” by the Bankruptcy Code to support the Plan pursuant to
16 11 U.S.C. § 1126(f).

17 **PLEASE TAKE FURTHER NOTICE** that any party in interest seeking a copy of the
18 Draft Plan or further information regarding this Motion may obtain a copy of the Draft Plan or
19 information regarding this Motion by contacting counsel to the Debtors, Levene, Neale, Bender,
20 Yoo & Brill L.L.P., Attn: Krikor J. Meshefejian, Esq., 10250 Constellation Blvd., Suite 1700, Los
21 Angeles, CA 90067, Tel: (310) 229-1234; Fax: (310) 229-1244; Email: KJM@LNBYB.COM.

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23
24 ³ At the status conference held on December 12, 2017, the Movants and the Court discussed some of the issues
25 addressed by this Motion. At that time, the Court and the Movants engaged in a colloquy that involved combining
26 the Plan and a disclosure statement, and combining the Plan and disclosure statement hearings into a single hearing.
27 However, the Movants have continued to consider and research these matters and believe that 11 U.S.C. § 1125 does
28 not require the Movants to file a disclosure statement under the circumstances of these cases. Thus, the Motion
respectfully seeks, in the first and primary instance, a waiver of the requirement to file and obtain Court approval of a
disclosure statement.

⁴ The “Draft Plan” referenced herein refers to the draft Plan that was filed with the Court on December 12, 2017, as
Exhibit “A” to Docket Number 334. The Movants will file with the Court prior to the hearing on this Motion a
revised version of the Plan that will no longer be a draft and will, at a minimum, have all of the blanks filled in. The
references herein to the “Plan” mean the final version of the Plan as filed before the hearing on January 5, 2018.

1 **PLEASE TAKE FURTHER NOTICE** that the Motion is based on this Notice, the
2 Motion and all pleadings filed in support of the Motion, the entire record of these cases, the
3 statements, arguments and representations of counsel to be made at the hearing on the Motion, if
4 any, and any other evidence properly presented to the Court.

5 **PLEASE TAKE FURTHER NOTICE** that, pursuant to LBR 9013-1(f), any party
6 opposing or responding to the Motion must, not later than fourteen (14) days before the hearing,
7 file a written objection and serve such objection on counsel for the Debtors and the Equity
8 Committee whose name and address appear at the top, left-hand corner of the first page of this
9 Notice.

10 **PLEASE TAKE FURTHER NOTICE** that, pursuant to LBR 9013-1(h), failure to file
11 and serve a timely objection may be deemed by the Court to be consent to the relief requested
12 herein.

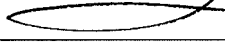
13 Dated: December 15, 2017

LEVENE, NEALE, BENDER, YOO & BRILL
L.L.P.
RON BENDER
KRIKOR J. MESHEFEJIAN

14 By: /s/ Krikor J. Meshefejian
15 KRIKOR J. MESHEFEJIAN
16 Attorneys for Debtors and Debtors in Possession
17
18

19 Dated: December 15, 2017

DENTONS US LLP
SAMUEL R. MAIZEL
TANIA M. MOYRON

20 By: 
21 TANIA M. MOYRON
22 Attorneys for the Official Committee of
23 Equity Holders
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MEMORANDUM OF POINTS AND AUTHORITIES

I.

INTRODUCTION

By this Motion, the above-referenced Debtors (the “Debtors”) and the Official Committee of Equity Security Holders (the “Equity Committee,” and together with the Debtors, the “Movants”) seek the entry of an order confirming that there is no requirement that the Movants file a disclosure statement in accordance with 11 U.S.C. § 1125. Specifically, the Movants respectfully submit that a disclosure statement is not required because all creditors and interest holders are not impaired by the *Debtors’ And Official Committee Of Equity Security Holders’ Joint Plan Of Liquidation Dated December __, 2017* (the “Draft Plan”).⁵ Thus, there is no need to solicit votes or file a disclosure statement because all holders of claims and interests are “conclusively presumed” by the Bankruptcy Code to support the Plan. 11 U.S.C. § 1126(f).

Additionally, even though the Movants are not required to file a disclosure statement, the Movants submit that the Plan will contain “adequate information” for a hypothetical investor typical of the holders of claims or interests to make an informed judgment about the Plan. The Plan provides the best possible result for all interested parties because it proposes to pay all allowed claims in full and leave interest holders unimpaired. Even without the “adequate information” in the Plan, however, the Movants submit that a disclosure statement is not required under these circumstances, and, thus requests that the Court excuse the Movants from filing and seeking approval of a disclosure statement under 11 U.S.C. § 1125.

Finally, because the Movants could confirm the Plan through the “cramdown” procedures in the Bankruptcy Code even if every shareholder voted against the Plan, compelling the Movants to incur the cost and suffer the delay incident to the service of a disclosure statement, conducting a vote and then moving for confirmation, regardless of the outcome of the vote, elevates form over substance. To the extent the Court is not willing to excuse the Movants from filing a

⁵ The “Plan” referenced herein refers to the draft Plan that was filed with the Court on December 12, 2017, as Exhibit “A” to Docket Number 334. The Movants will file with the Court prior to the hearing on this Motion a revised version of the Plan that will no longer be a draft and will, at a minimum, have all of the blanks filled in. The references herein to the “Plan” mean the final version of the Plan as filed before the hearing on January 5, 2018.

disclosure statement, the Movants request that, alternatively, the Court to authorize the Movants to convert the Plan into a combined Plan and Disclosure Statement, and treat the Plan confirmation hearing presently scheduled on February 12, 2018, as a combined Disclosure Statement and Plan confirmation hearing.

II.

JURISDICTION AND VENUE

The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. This is a core proceeding pursuant to 28 U.S.C. §157(b)(2). The venue of the Debtors' two chapter 11 cases (the "Cases") is proper pursuant to 28 U.S.C. §§1408 and 1409.

III.

BACKGROUND

A. General Background.

1. On September 8, 2017, the Debtors each filed a voluntary petition under chapter 11 of the Bankruptcy Code (the "Petition Date"). Since the Petition Date, the Debtors have operated their business and managed their affairs as debtors in possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code. With the Court's approval, the Cases are being jointly administered. Other than owning all of the shares in the California entity, the Nevada entity had no business. All operations of the Debtors effectively functioned through the California entity.

2. On September 11, 2017, the Debtors filed their *Ex Parte Motion For Entry Of An Order For Joint Administration Of Cases*. Docket No. 5.

3. On September 12, 2017, the Court entered an *Order Approving Joint Administration of Cases Authorizing Joint Administration Pursuant to 11 U.S.C. § 105(a) and Federal Rule of Bankruptcy Procedure 1015(b)*. Docket No. 25.

4. On September 20, 2017, the Office of the United States Trustee filed its *Notice of Appointment of Official Committee of Equity Holders* (the "Notice of Appointment"). Docket No. 59. The Notice of Appointment provides for the appointment of the Equity Committee in ICPW Nevada.

5. On September 22, 2017, the Office of the United States Trustee filed its *Notice of*

1 *Appointment of Creditors' Committee.* Docket No. 62.

2 **B. Relevant Facts.**

3 6. The Debtors filed the Cases to consummate a sale of substantially all of their
4 assets (excluding cash, causes of action and certain property) for the most money possible. Just
5 prior to their chapter 11 bankruptcy filings, the Debtors entered into an asset purchase agreement
6 (the "Radians APA") with the Debtors' then pre-petition secured creditor, Radians Wareham
7 Holdings, Inc. ("Radians"), for a cash purchase price of between \$15 and \$20 million, subject to
8 an overbid process.

9 7. To allow the Debtors to operate pending an auction of the assets, the Debtors
10 entered into a financing agreement with Radians, to provide debtor in possession financing. On
11 October 6, 2017, as Docket Number 87, the Court entered the *Final Order: (I) Authorizing The*
12 *Debtors To (A) Obtain Postpetition Financing Pursuant To 11 U.S.C. §§ 105, 361, 362 And 364,*
13 *And (B) Utilize Cash Collateral Pursuant To 11 U.S.C. §§ 361, 362, 363 And 364; (II) Granting*
14 *Adequate Protection Pursuant To 11 U.S.C. §§ 361, 362, 363 And 364; And (III) Granting*
15 *Related Relief* (the "Final DIP Order"). Radians provided the Debtors with approximately
16 \$1.1 million pursuant to the Final DIP Order.

17 8. Pursuant to the Bidding Procedures Order [Docket No. 71], the Auction was held
18 before the Court on October 30, 2017. Approximately 20 prospective overbidders signed NDA's
19 and accessed the data room prior to the auction, and two prospective overbidders satisfied all
20 requirements to bid at the auction: Brighton-Best International, Inc. ("BBI") and Protective
21 Industrial Products, Inc. ("PIP"). After very robust bidding by BBI and PIP (Radians never
22 submitted any overbid beyond its initial \$20 million opening bid), BBI was determined to be the
23 winning bidder at the Auction with a purchase price of \$25,250,000, and PIP consented to be a
24 backup bidder with a backup purchase of \$25,000,000. The sale to BBI closed on
25 November 14, 2017. In connection with the sale closing, after taking into account various
26 deposits and pro rations, BBI wire transferred a closing payment of \$25,328,919, which is in
27 addition to the \$1,000,000 deposit that BBI had provided to the Debtors in advance of the
28 Auction (the "BBI Deposit") and is inclusive of the \$820,000 "Supplemental Payment" which,

pursuant to the Sale Order, is to be maintained by the Escrow Agent in segregated trust account separate from the balance of the sale proceeds pending further order of the Court.

C. Joint Plan of Liquidation.

9. On December 12, 2017, the Movants filed the *Notice Of Filing Of Initial Draft Of Debtors And Official Committee Of Equity Security Holders Joint Plan Of Liquidation Dated December __, 2017* (the “Notice”). Docket No. 334. The Notice attached the Draft Plan as Exhibit “A.” The Notice also attached the initial draft of the Trust Agreement as Exhibit “2” to the Draft Plan.

10. The Draft Plan classifies general unsecured claims which are not entitled to priority under 11 U.S.C. § 507(a) into Class 1. Generally, as to Class 1 Claims, the Draft Plan provides in relevant part:

Any allowed pre-petition claims (the “Allowed Claims”) in these bankruptcy estates (the “Estates”) that are not paid prior to Plan confirmation will be paid in full on the Effective Date and are therefore deemed not impaired and are not required to vote on this Plan because they are conclusively presumed to have accepted this Plan, and solicitation of acceptances to this Plan from such claim holders is not required, pursuant to § 1126(f) of the Bankruptcy Code.

See Plan, at 3. The Draft Plan specifically provides for the payment of all Allowed Claims⁶ in full, together with post-petition interest at the applicable interest rate from the Petition Date through the date that they were paid⁷ or will be paid the full amount of their Allowed Claim 1 Claims. *See* Draft Plan, Section IV, ¶ C (3), at 34-38. *See also* Section IV, ¶ C (3), at 34-41.

11. The Draft Plan classifies the interest of the shareholders of ICPW Nevada into Class 2. Generally, as to Class 2, the Draft Plan provides in relevant part:

After all allowed post-bankruptcy claims have been paid in full, including the final fees and expenses of all professionals employed in the Cases, the balance of the funds in the Estates will be transferred to the Trust (as set forth below) and ultimately distributed, as described below, to the record Shareholders of ICPW

⁶ Capitalized terms not defined herein shall have the meaning ascribed to them in the Draft Plan.

⁷ Pursuant to the Court’s *Order granting Debtors’ Motion For Authority To Pay Undisputed Pre-Petition Claims Of Solvent Estate And Establishing Protocol*, certain unsecured claims will be paid in full, together with post-petition interest at the applicable interest rate from the Petition Date through the date that they were paid, prior to the Effective Date. Docket No. 345.

1 Nevada (determined at the end of the date of the Plan Confirmation
2 Hearing – the “Record Date”)

3 Shareholders are not impaired under this Plan and therefore don’t
4 vote on this Plan because they are conclusively presumed to have
5 accepted this Plan, and solicitation of acceptances to this Plan from
6 the Shareholders is not required, pursuant to § 1126(f) of the
7 Bankruptcy Code.

8 *See* Draft Plan, Section IV, ¶ C (4), at 34-38. *See also* Section IV, ¶ C (3), at 38-
9 41.

10 12. The Plan and the Trust Agreement create a trust (the “Trust”) for the sole benefit
11 of the shareholders of ICPW Nevada. *See* Draft Plan, at 3 & 50; *see also* Trust Agreement, at 3.

12 13. The Trust is being established for the purpose of collecting, distributing and
13 liquidating all of the funds and property assigned to the Trust and pursuing claims and causes of
14 action assigned to the Trust under the Plan (the “Trust Corpus”) for the benefit of the
15 shareholders. *See* Trust Agreement, at 1.

16 14. The shareholders are the “Trust Beneficiaries” of the Trust and are entitled to their
17 applicable share of the Trust Corpus (the “Beneficial Interest”). *See* Trust Agreement, at 2-3.

18 15. Each of the Trust Beneficiaries shall be recorded and set forth in a certain schedule
19 maintained by the Trustee expressly for such purpose based upon the record holders of stock of
20 ICPW Nevada as of the end of the day on the date of the hearing on confirmation of the Plan. *See*
21 Trust Agreement, at 12.

22 16. Each Trust Beneficiary shall own a beneficial interest in the Trust equal in
23 proportion to such Trust Beneficiary’s pro rata share of the stock of ICPW Nevada owned by
24 such Trust Beneficiary. *Id.*

25 17. Pursuant to the Plan and the Trust Agreement, Trustee shall have the power and
26 authority to, among other things, make distributions to the shareholders who are the Trust
27 Beneficiaries as set forth above. *See* Draft Plan, at 3; *see also* Trust Agreement, at 6-7. The
28 Trustee shall also be responsible for implementation of the Plan, including with respect to the
management, control and operation of the Liquidating Debtor. *See* Draft Plan, at 52.

III.

ARGUMENT

A. THE MOVANTS ARE NOT REQUIRED TO FILE A DISCLOSURE STATEMENT UNDER THE CIRCUMSTANCES OF THE CASES.

To protect parties who are entitled to vote to accept or reject a proposed plan of reorganization, the Bankruptcy Code requires that a plan proponent transmit a disclosure statement to enable a hypothetical reasonable investor, typical of the holders of claims or interests of the relevant voting class, to make an informed judgment about the plan. *See* 11 U.S.C. § 1125; *Collier on Bankruptcy*, ¶ 1125.LH, at 7-1125 (16th ed. 2013). “[T]he purpose of a disclosure statement is to inform equity holders, as fully as possible, about the probable financial results of acceptance or rejection of a particular plan.” *In re Stanley Hotel, Inc.*, 13 B.R. 926, 929 (Bankr. D. Colo. 1981). Section 1125(b) of the Bankruptcy Code merely prohibits the solicitation of “acceptance or rejection of a plan”, i.e., voting, without a Court-approved disclosure statement. *See In re Colony Properties Intern., LLC*, 2011 WL 4443319, at *2 (Bankr. S.D. Cal., Sept. 19, 2011) (“Finally, Mr. Marsch, and others, objected to confirmation on the ground that the joint plan was proposed without a disclosure statement. Though rare, such a procedure is not unheard of. *See e.g., In re Union County Wholesale Tobacco & Candy Co.*, 8 B.R. 442 (Bankr.D.N.J.1981). The purpose of a disclosure statement is to give parties in interest, whose votes are being solicited, adequate information about the plan. *See* Bankruptcy Code § 1125(a) & (b). In the case at hand, however, no votes were solicited. Under the terms of the joint plan, finalized as the Second Amended Plan, general unsecured creditors will be paid in full and are unimpaired, and thus are presumed to have accepted the plan. Conversely, the equity holders will receive nothing, and are deemed to have rejected. Finally, KBR is impaired, but as plan proponent accepts the plan. Accordingly, the Court finds that the lack of disclosure statement in this case is not a bar to confirmation.”)

However, in cases where holders of claims or interests are not impaired under a plan, they are “conclusively presumed” to have accepted the plan and the plan proponent is not required to file a disclosure statement or solicit their votes. *See* 11 U.S.C. § 1126(f); *In re Sagamore*

1 *Partners, LTD*, 2012 WL 2856104 (Bankr. S.D. Fla. July 10, 2012) (only impaired classes may
2 vote on a proposed plan); *In re Amster Yard Associates*, 214 B.R. 122, 124 n.5 (Bankr. S.D.N.Y.
3 1997) (“If all classes are unimpaired and no solicitation is required, the court does not have to
4 approve a disclosure statement prior to confirmation, if ever.”); *In re Highway Truck Drivers &*
5 *Helpers, Teamsters Local No. 107*, 100 B.R. 209, 213 (Bankr. E.D. Pa. 1989) (“[I]f all creditors
6 were unimpaired by its plan of reorganization, there would be no need for voting and no need for
7 a disclosure statement as all creditors presumptively would vote in favor of the plan.”); *In re*
8 *Shaffer Furniture Co.*, 68 B.R. 827, 831 (Bankr. E.D. Pa. 1987), *abrogated on other grounds by*
9 *In re Chiapetta*, 159 B.R. 152 (Bankr. E.D. Pa. 1993) (“[S]ince no classes of claimants are
10 impaired by the Debtor’s Plan, no disclosure statement is required.”); *In re Bel Air Associates,*
11 *Ltd.*, 4 B.R. 168, 175 (Bankr. W.D. Okla. 1980) (“[Section 1125] seems only to require disclosure
12 statements in the event there are solicitations of acceptances or rejections of the plan.”).

13 The idea that a disclosure statement might be required even if there are no impaired
14 classes and, therefore, no creditor or interest holder is entitled to vote, is contrary to the language
15 of the Bankruptcy Code. Section 1125(b) only requires a disclosure statement if the plan
16 proponent is soliciting “acceptance or rejection of a plan.” The words “acceptance or rejection”
17 mean asking for a vote. *In re Heritage Org., L.L.C.*, 376 B.R. 783, 791–92 (Bankr. N.D. Tex.
18 2007) (defining “solicitation” narrowly as an official vote); *In re Kellogg Square P’ship*,
19 160 B.R. 336, 340 (Bankr. D. Minn. 1993) (describing “the concept of ‘solicitation’ as coeval
20 with the formal polling process”). The words “acceptance and rejection” are not the equivalent to
21 “objection” with a “right to notice and an opportunity to be heard.” Congress could have used
22 those terms and concepts in section 1125(b) if that is what “acceptance or rejection” was intended
23 to mean. *Ratzlaf v. United States*, 510 U.S. 135, 143, 114 S. Ct. 655, 660, 126 L. Ed. 2d 615
24 (1994) (“A term appearing in several places in a statutory text is generally read the same way
25 each time it appears.”). Congress certainly used those terms elsewhere in the Bankruptcy Code.
26 See 11 U.S.C. §§ 102 and 1128. Thus, if there is no voting, there is no request for “acceptance or
27 rejection of the plan.” The plan will be served, along with the motion in support of confirmation
28 brief, and that allows creditors, shareholders and other parties in interest to object, but it is not the

1 same as “soliciting acceptance or rejection” which, again, means *voting*. To argue that the a
2 disclosure statement is required in all cases, without regard to whether the plan proponent is
3 seeking acceptance or rejection of the plan, is to render the words “acceptance or rejection of a
4 plan may not be solicited” in section 1125(b) a nullity, because you are effectively requiring a
5 disclosure statement in all cases -- which is not the statute Congress wrote. *King v. Burwell*,
6 135 S. Ct. 2480, 2498, 192 L. Ed. 2d 483 (2015) (“[I]t is well to remember the difference between
7 giving a term a meaning that duplicates another part of the law, and giving a term no meaning at
8 all. . . . So while the rule against treating a term as a redundancy is far from categorical, the rule
9 against treating it as a nullity is as close to absolute as interpretive principles get.”) (citing
10 *Inhabitants of Montclair Tp. v. Ramsdell*, 107 U.S. 147, 152, 2 S. Ct. 391, 395, 27 L. Ed. 431
11 (1883) (“It is the duty of the court to give effect, if possible, to every clause and word of a statute,
12 avoiding, if it may be, any construction which implies that the legislature was ignorant of the
13 meaning of the language it employed.”); *Marbury v. Madison*, 1 Cranch 137, 174, 2 L.Ed. 60
14 (1803) (Lawmakers do not, however, tend to use terms that “have no operation at all.”)).

15 Here, the Movants are not required to solicit votes on the Plan or distribute a disclosure
16 statement because both holders of claims and interests are not impaired under the Plan. As to
17 claims, the Plan proposes to pay all allowed claims in full, plus post-petition interest, and, thus,
18 the holders of claims are not impaired. Because holders of claims are not impaired under the Plan,
19 they are deemed to have accepted the Plan pursuant to § 1126(f). As a result, the Movants are not
20 required to solicit their votes on the Plan or distribute a disclosure statement.

21 As to shareholders, the Plan leaves the shareholders’ substantive legal, equitable, and
22 contractual rights unimpaired and unaltered. *See* 11 U.S.C. § 1124. Specifically, under the Plan,
23 after creditors and all allowed post-bankruptcy claims have been paid in full, all cash and any
24 other assets in the Estates will be transferred to the Trust and ultimately distributed to the record
25 Shareholders of ICPW Nevada. Moreover, Shareholders will receive a beneficial interest in the
26 Trust that is equivalent to their ownership in the stock. Specifically, the Trust Agreement
27 provides that each Trust Beneficiary shall own a beneficial interest in the Trust equal in
28 proportion to such Trust Beneficiary’s pro rata share of the stock of ICPW Nevada owned by

1 such Trust Beneficiary. Thus, Shareholders are retaining their interest and receiving 100 percent
2 of the value of the enterprises in cash.

3 Additionally, the fact that there will be no operations post-confirmation does not alter the
4 shareholders “legal, equitable [or] contractual rights,” under 11 U.S.C. § 1124(1), as equity
5 holders. Similar to *In re Nickels Midway Pier, LLC*, 452 B.R. 156, 164 (D.N.J. 2011), although
6 there may be no ongoing business, there is a trust that will make distributions to shareholders.
7 Since the business is not operating, the Shareholders only have the right to the cash, which is
8 what they are receiving under the Plan and the Trust Agreement.

9 The Ninth Circuit Court of Appeals addressed the rights of shareholders in the plan
10 confirmation context in *In re Acequia, Inc.*, 787 F.2d 1352, 1363 (9th Cir. 1986), wherein the
11 proposed plan modified the Debtor’s articles and by-laws which permitted shareholders to vote
12 for directors. The Ninth Circuit held that the plan impaired the interest of equity holders because
13 it deprived them of their ability to act in their capacities as shareholders to alter the management
14 of the Debtor. Thus, notwithstanding the equality of treatment of the equity security interests in
15 the plan, the Ninth Circuit concluded that the plan significantly altered each shareholder’s power
16 to exercise his or her shareholder vote. Unlike in *In re Acequia, Inc.*, the Shareholders are not
17 “deprived of their ability to act in their capacities as shareholders” based on any provision in the
18 Plan.

19 Additionally, even if the class 2 Shareholders were impaired by the Plan and were entitled
20 to vote on the Plan, and, as a class, did not vote to accept the Plan (despite the fact that the
21 interests of the class 2 Shareholders are represented by the OCEH; the OCEH is a co-proponent
22 of this Plan; and the OCEH would recommend that all class 2 Shareholders vote to accept the
23 Plan), the Plan would nevertheless be confirmable by “cramdown” because the conditions of
24 § 1129(b)(2)(C)(ii) will have been satisfied in that no holder of any interest that junior to the
25 interests of the class 2 Shareholders will receive or retain any property under the Plan on account
26 of any such junior interest. In fact, there are no interests that are junior to the interests of the class
27 2 Shareholders. Thus, even if there was a 100 percent vote rejecting the Plan by the Shareholders,
28 the Debtor would be able to confirm the Plan under the cramdown provisions.

1 Notwithstanding the analysis above that a disclosure statement is not required in the
2 Cases, if the Court disagrees, the Movants respectfully request Court to set a combined Plan
3 confirmation and disclosure statement hearing for February 12, 2018, at 1:30 p.m. Either way, the
4 Movants intend to file a comprehensive Plan confirmation motion for the hearing on
5 February 12, 2018, in which the Movants will provide a concise summary of the terms of the
6 Plan, and serve that motion on all creditors and Shareholders.

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IV.

CONCLUSION

Based upon the foregoing, the Movants respectfully request that the Court enter an Order:
(1) granting the Motion; (2) confirming that no separate disclosure statement is required, or, alternatively, authorizing the Movants to convert the Plan into a combined Plan and Disclosure Statement, and treating the Plan confirmation hearing presently scheduled on February 12, 2018, as a combined Disclosure Statement and Plan confirmation hearing; (3) confirming that no votes are required on the Plan; and (4) granting such other further relief as may be just and proper.

Dated: December 15, 2017

ICPW LIQUIDATION CORPORATION, *et al.*

By: /s/ Krikor J. Meshefejian

RON BENDER

MONICA Y. KIM

KRIKOR J. MESHEFEJIAN

LEVENE, NEALE, BENDER, YOO & BRILL L.L.P.

Attorneys for Debtors and Debtors in Possession

Dated: December 15, 2017

DENTONS US LLP

SAMUEL R. MAIZEL

TANIA M. MOYRON

By: 

TANIA M. MOYRON

Attorneys for the Official Committee of
Equity Holders

PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 10250 Constellation Boulevard, Suite 1700, Los Angeles, CA 90067

A true and correct copy of the foregoing document entitled **NOTICE OF HEARING ON MOTION AND MOTION FOR ENTRY OF ORDER: (1) CONFIRMING THAT NO SEPARATE DISCLOSURE STATEMENT IS REQUIRED, OR, ALTERNATIVELY, AUTHORIZING MOVANTS TO CONVERT PLAN INTO COMBINED PLAN AND DISCLOSURE STATEMENT AND SETTING COMBINED HEARING; (2) CONFIRMING THAT NO VOTING IS REQUIRED ON JOINT PLAN OF LIQUIDATION DATED DECEMBER __, 2017; AND (3) SETTING CONFIRMATION HEARING DATE** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **December 15, 2017**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

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- Sharon Z. Weiss sharon.weiss@bryancave.com, raul.morales@bryancave.com

2. SERVED BY UNITED STATES MAIL: On **December 15, 2017**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☒ Service information continued on attached page

3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **December 15, 2017**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

1 **Served via Attorney Service**

Hon. Martin R. Barash
2 United States Bankruptcy Court
21041 Burbank Boulevard, Suite 342
3 Woodland Hills, CA 91367

4 I declare under penalty of perjury under the laws of the United States of America that the foregoing is
true and correct.

5	December 15, 2017	Stephanie Reichert	/s/ Stephanie Reichert
6	<i>Date</i>	<i>Type Name</i>	<i>Signature</i>

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Label Matrix for local noticing
0973-1

Case 1:17-bk-12408-MB

Central District of California

San Fernando Valley

Fri Dec 15 13:02:11 PST 2017

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DOWNEY, CA 90240

ROBERT F CHARLES JR
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STANLEY M RUMBOUGH JR
44 COCOANUT ROW STE B103
PALM BEACH, FL 33480

CHRIS JUETTEN
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CAMAS, WA 98607

MATTHEW JUETTEN
633 HAWKSBILL ISLAND DR
SATELLITE BEACH, FL 32937

PATRICK JUETTEN
11417 HASTINGS ST NE
BLAINE, MN 55449

ANTHONY KEATS
15260 VENTURA BLVD
20TH FLOOR
SHERMAN OAKS, CA 91403

THOMAS KENDALL
1112 MONTANA AVENUE # 716
SANTA MONICA, CA 90403

BRUCE G KLASS
447 KENSINGTON DR
CORDILERA, CO 81632

MATTHEW LAUBERT
C/O IRONCLAD PERFORMANCE
WEAR CORP
1920 HUTTON COURT #300
FARMERS BRANCH, TX 75234

KNUTE LEE
9109 WILSHIRE COURT NE
ALBUQUERQUE, NM 87122

JAEGER FAMILY LLC
1408 CAMBRIDGE CROSSING
SOUTHLAKE, TX 76092

GREAT PANDA INVESTMENT CO
LLLP
1325 PITKIN AVE
SUPERIOR, CO 80027

SEAMARK FUND LP
223 WILMINGTON W CHESTER PIKE
#115
CHADDS FORD, PA 19317

KLEIN PARTNERS LTD
4973 CLUBHOUSE CT
BOULDER, CO 80301

FAMILY TRUST OF EARL G
LUNCEFORD
8850 E FERNAN LAKE RD
COEUR DALENE, ID 83814

MURRAY MARKILES
C/O STUBBS ALDERTON &
MARKILES
15260 VENTURA BLVD 20TH FLOOR
SHERMAN OAKS, CA 91403

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CINDY MATTHEWS
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15260 VENTURA BLVD 20TH FL
SHERMAN OAKS, CA 91403

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536 PALISADES AVENUE
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VALENCIA, CA 91355

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WESTLAKE VILLAGE, CA 91362

PATRICK W O'BRIEN
301 WHITMORE LANE
LAKE FOREST, IL 60045

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733 21ST ST
MERMOSA BEACH, CA 90254

TAMALPAIS PARTNERS
24 TAMALPAIS AVE
MILL VALLEY, CA 94941

MARC S PESTER
278 DALE RD
SHORT HILLS, NJ 07078

ALL IN THE BEHL FAMILY RLLP
37271 S STONEY CLIFF DR
TUCSON, AZ 85739

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1986 CLOVERDALE AVE
HIGHLAND PARK, IL 60035

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SANTA ANA, CA 92701

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780 GLEN ANNIE RD
GOLETA, CA 93114

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WACONIA, MN 55387

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#205
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#305
W HOLLYWOOD, CA 90046

BRIAN SHEENY
11711 DARLINGTON AVE UNIT 7
LOS ANGELES, CA 90049

SPM CENTER LLC
27909 SMYTH DR
VALENCIA, CA 91355

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12049 SWANUKER TERR
BEAVERTON, OR 97007

VALORIE STANSBERRY
3227 N RICHMOND
CHICAGO, IL 60618

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LLP
15260 VENTURA BLVD
26TH FL
SHERMAN OAKS, CA 91403

V JOSEPH STUBBS
C/O STUBBS ALDERTON &
MARKILES
15260 VENTURA BLVD 20TH FL
SHERMAN OAKS, CA 91403

PAMELA SULLIVAN
1682 HAYES STREET APT C
EUGENE, OR 97402

EDWIN BALDRIDGE TTEE UA DTD
10/30/1992 EDWIN T
BALDRIDGE DECLARATION TRUST
605 SAN ANTONIA AVE
MANY LA, LA 71449

HORACE DUNBAR HOSKINS JR &
ANN REID HOSKINS JT
TEN
7 PENENSULA RD
BELVEDERE, CA 94920

JOHN E ORCUTT & MARCIA ORCUTT
JT TEN
3221 N SAN SEBASTIAN DRIVE
TUSCON, AZ 85715

ROBERT H KEELEY & SANDRA D
KEELEY JT TEN
PO BOX 240
HILLSIDE, CO 81232

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MASON JT TEN
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LAKE BALBOA, CA 91406

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TEN
11027 LIMERICK AVENUE
CHATSWORTH, CA 91311

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SCHAFF TTEES THE
SCHAFF TRUST DTD 1-17-03
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GOLETA, CA 93114

DENNIS TORRES & AVERI TORRES
6779 LAS OLAS WAY
MALIBU, CA 90265

STEVEN W TOWN
6301 E CRESTLINE AVE
GREENWOOD VILLAGE, CO 80111

BIRCH FAMILY TRUST
1435 OLIVE ST
SANTA BARBARA, CA 93101

DENNIS TORRES & AVERI TORRES
TRUST
6779 LAS OLAS WAY
MAILBU, CA 90265

KATHERINE BERCI DEFEVERE
TRUSTEE DEFEVERE TRUST
24200 ALBERS STREET
WOODLAND HILLS, CA 91367

RICHARD KRONMAN & MAUREEN
KRONMAN REVOCABLE TRUST
30111 HARVESTER RD
MAILBU, CA 90265

SEGAL FAMILY TRUST
10100 SANTA MONICA BLVD #1300
LOS ANGELES, CA 90067

THE ORCUTT FAMILY TRUST
3221 N SAN SEBASTIAN DRIVE
TUSCON, AZ 85715

THE SASSOLA III FAMILY TRUST
7771 HERON COURT
GOLETA, CA 93117

THE WILLIAM J. & SEEMAH W.
IDELSON FAMILY TRUST
DATED APRIL 29 1997
710 BROOKTREE ROAD
PACIFIC PALISADES, CA 90272

ANNALOUISE JAEGER & KEITH
VERWOEST
532 PAUMAKUA PL
KAILUS, HI 96734

ED WETHERBEE
7269 SIENA WAY
BOULDER, CO 80301

LOUIS WHARTON
15260 VENTURA BLVD
20TH FLOOR
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WOODWORTH
101 VALLEY HILL RD
EXTON, PA 19401

JOE WORDEN
4335 FOX CIRCLE
MESA, AZ 85205

JAMES R YOUNG
2009 RIVERVIEW DR
BERTHOUD, CO 80513

CHARLES SCHWAB & CO INC
2423 E LINCOLN DR
PHOENIX, AZ 85016

MORGAN STANLEY SMITH BARNEY
1 NEW YORK PLAZA - 39TH FL
NEW YORK, NY 10004

Ironclad Performance Wear (8300)
Equity Holders – Supplemental List

AAION PARTNERS INC
PO BOX 3034
MANHATTAN BEACH, CA 90266

AARON K HALE CUST
OWEN S HALE UTMA CA
725 W OAK AVE
EL SEGUNDO, CA 90245

ALAN DEMETER
2560 THUNDERBIRD LN
SAPULPA, OK 74066

ALEX ANTONUK &
MICHAL ANTONUK JTWROS
390 E SEQUOIA ST
REPUBLIC, MO 65738

ALEX KAWAKAMI
2812 KAHAWAI ST
HONOLULU, HI 96822

ALEX ROTONEN
1008 CLEMSON DR
ARLINGTON, TX 76012

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12 COUNTRY PLACE LANE
ROCHESTER, NY 14612

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2201 N CALIFORNIA ST. #32
SAN FRANCISCO, CA 94115

ANDREW DARKO
3104 WILSON ROAD
CONROE, TX 77304

ANDREW G BANYAS
ROTH IRA ETRADE CUSTODIAN
10708 SILVER LEAF WAY APT 208
KNOXVILLE, TN 37931

ANDREW J CRYER
2828 LEMMON AVE APT 5131
DALLAS, TX 75204

ANDREW J RAYKOVICS
IRA R/O ETRADE CUSTODIAN
8558 S LAKE CIR
FORT MYERS, FL 33908

ANDREW THUNG &
LISA M THUNG JTWROS
45 E 89TH ST APT 20D
NEW YORK, NY 10128

ANNIE EVANS
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970 PACIFIC STRAND PL , APT 203
VENTURA, CA 93003

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SEP IRA ETRADE CUSTODIAN
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LOCUST GROVE, GA 30248

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WFCS AS CUSTODIAN
1757 EAGLE DRIVE
LAKE GENEVA, WI 53147

ANTHONY ROBERT HURD
CHARLES SCHWAB & CO INC CUST
425 W TRADE ST APT 704
CHARLOTTE, NC 28202

ANTHONY SIENKOWSKI
1757 EAGLE DR
LAKE GENEVA, WI 53147

ATC AS CUST FOR IRA R/O
WILLIAM P BORDUIN
2406 FALBROOK LN
CROFTON, MD 21114

AUDREY G BEYER
5400 KENRICK PARK DRIVE
SAINT LOUIS, MO 63119

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8012 GOODHURST DR
GAITHERSBURG, MD 20882

BARBARA JOAN DEGEORGE &
M DEGEORGE KELLY JT TEN
9304 VILLA RIDGE DR
LAS VEGAS, NV 89134

BARBARA KLEEMANN TTEE
BYPASS TST SUBTST KLEEMANN
526 VIA SINUOSA
SANTA BARBARA, CA 93110

BARBARA LIEB STROUGO
60 E 42ND ST STE 2215
NEW YORK, NY 10165

BARBARA RIEBACK TOD
SUBJECT TO STA TOD RULES
11267 YOLANDA AVE
PORTER RANCH, CA 91326

BEN KING
217 32ND PL
MANHATTAN BEACH, CA 90266

BENJAMIN L PADNOS
221 34TH ST
MANHATTAN BEACH, CA 90266

BEVERLY A SHACTER & BURTON B
SHACTER REVOC TRUST 2/5/98
5800 ARBOUR AVENUE
EDINA, MN 55436

BILL HAUCK
214 STRAWBERRY CIR
CRANBERRY TOWNSHIP, PA 16066

BILL MECK &
TERESA MECK JT TEN
11027 LIMERICK AVENUE
CHATSWORTH, CA 91311

BILL POINTER ROLLOVER IRA
TD AMERITRADE CLEARING INC
CUSTODIAN
22065 LAUREL OAK DR
PARKER, CO 80138

BILL R TAYLOR & (1D1)
DEBRA H TAYLOR JT TEN
186 CEDARWOOD PLACE
MOCKSVILLE, NC 27028

BLAYNE M NAGATA & HEIDI K
KIMURA
JTWROS
1874 HOOKUPA ST
PEARL CITY, HI 96782

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TD AMERITRADE CLEARING
CUSTODIAN
1004 W 86TH ST
KANSAS CITY, MO 64114

BRENT S MORRISON (ROTH IRA)
WFCS AS CUSTODIAN
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LOS ANGELES, CA 90024

BRIAN L WILLIAMS
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NORTH HOLLYWOOD, CA 91606

BRIAN VANGUNTEN
132 DEVRON CIR
EAST PEORIA, IL 61611

C NEUHAUSER CUST FOR
C NEUHAUSER UNYUTMA
4 STABLE RD
TUXEDO PARK, NY 10987

CALVIN CHENG CHIEN & KAREN
KUO CHIEN
DESIGNATED BENE PLAN/TOD
4905 MARION AVE
TORRANCE, CA 90505

CANACCORD GENUITY INC
IEG TRADING DESK BOOK
1210SP ASIA REGION, 535 MADISON
AVE
NEW YORK, NY 10022

CAPITAL ONE INVESTING LLC.
-OMNIBUS ACCOUNT--
83 SOUTH KING STREET STE 700
SEATTLE, WA 98104

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DR CARL C HSU REV LIV TRUST
4559 BAILEY WAY
SACRAMENTO, CA 95864

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1700 RIVIERE AVE.
METAIRIE, LA 70003

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CATHERINE BEDROS BRUNICK &
RICHARD R BRUNICK JT WROS
1136 THIRD STREET
HERMOSA BEACH, CA 90254

CECILIA BACON ROLLOVER IRA TD
AMERITRADE CLEARING
CUSTODIAN
1801 N GREENVILLE AVE APT 3132
RICHARDSON, TX 75081

CHARLES ALEXANDER WILLHOIT
246 RACE ST
DENVER, CO 80206

CHARLES ALLAN DAVIS
CHARLES SCHWAB & CO INC CUST
1850 ADOBE CREEK DR
PETALUMA, CA 94954

CHARLES DUFFY
2601 52ND AVE N
ST PETERSBURG, FL 33714

CHARLES H MAHER JR IRA
TD AMERITRADE CLEARING
CUSTODIAN
PO BOX 39
MONUMENT, CO 80132

CHARLES JEFFERSON PIPPIN
CHARLES SCHWAB & CO INC CUST
1948 ELMSBURY RD
WESTLAKE VILLAGE, CA 91361

CHARLES P CUSUMANO 1992 TR
CHARLES P CUSUMANO TTEE
101 S FIRST ST # 400
BURBANK, CA 91502

CHARLES SCHWAB BANK TTEE
FBO JEFFREY W WESSEL
3222 NW CHAPIN DR
PORTLAND, OR 97229

CHARLES W DIER AND
LISETTE M DIER JTWROS
106 BIRMINGHAM WALK
ALPHARETTA, GA 30004

CHARLES W HUNTER
WFCS CUSTODIAN ROTH IRA
2958 CARRILLO WAY
CARLSBAD, CA 92009

CHARLES WILLIAM NEUHAUSER
CHARLES SCHWAB & CO INC CUST
4 STABLE RD
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AMERITRADE CLEARING
CUSTODIAN
7322 W 36TH ST
TULSA, OK 74107

CHRIS KRANZLER ROTH IRA TD
AMERITRAD
INC CUSTODIAN
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SIOUX FALLS, SD 57106

CHRISTIAN M WARREN &
BARBARA A BOIGEGRAIN JT TEN
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NORTHBROOK, IL 60062

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CHARLES SCHWAB & CO INC CUST
PO BOX 4752
FRISCO, CO 80443

CHRISTOPHER DAY
2112 BUCKSKIN CIR
CARROLLTON, TX 75006

CHRISTOPHER E BARRETT ROTH IRA
JPMS LLC CUST.
426 WHITING ST
EL SEGUNDO, CA 90245

CHRISTOPHER J ADAMSKI
CHRISTINA B ADAMSKI
1571 RED STEM DR
HOLLAND, MI 49424

CHRISTOPHER J CALLAGHAN
949 PALMER ROAD APT 2H
BRONXVILLE, NY 10708

CHUN CHAN ROTH IRA TD
AMERITRADE INC
CUSTODIAN
2519 28TH AVE
SAN FRANCISCO, CA 94116

CRAIG CHLADNY
210 E RIDGE RD
EAST PEORIA, IL 61611

CRAIG EDWARD REED &
SHANNON ELLIOTT REED JT/TIC
4482 PARK PLACE TERRACE
MARIETTA, GA 30066

CRAIG L WHITE
28851 DEODAR PL
SAUGUS, CA 91390

CRAIG WAGNER BENEFICIARY IRA
OF
SEBASTIAN WAGNER IRA
17501 72ND PLACE
MAPLE GROVE, MN 55311

CYNTHIA DAVID
4682 WARNER AVE
C113
HUNTINGTON BEACH, CA 92649

DALE H NORFOLK
ANN M NORFOLK JT TEN
5345 BUENA VISTA RD
PRINCE FREDERICK, MD 20678

DALE SCHAEFER & DEBORAH
SCHAEFER JT
TEN
8691 COOKS MILL RD
GEORGETOWN, IN 47122

DAN CHIER
19175 RIOUX GROVE CT
NOBLESVILLE, IN 46062

DAN WILLEY SPALT
4 STONEHENGE LN.
APT. 11B
ALBANY, NY 12203

DANIEL J FLEMING
1531 JACKSON ST
HOLLYWOOD, FL 33020

DANIEL M MARTIN
3112 KISDON HILL DRIVE
WAUKESHA, WI 53188

DANNY L BACON ROLLOVER IRA TD
AMERITRADE CLEARING
CUSTODIAN
1801 N GREENVILLE AVE APT 3132
RICHARDSON, TX 75081

DANNY L BACON ROTH IRA TD
AMERITRADE CLEARING
CUSTODIAN
1801 N GREENVILLE AVE APT 3132
RICHARDSON, TX 75081

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AMERITRADE CLEARING
CUSTODIAN
1412 TELFORD DR
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DAVE PONCIA
6819 ABBOTTSWOOD DR
RANCHO PALOS VERDES, CA 90275

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DAVID HAMMOND SOYSTER
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APT A7
PORTLAND, OR 97230

DAVID KENNETH KELCHLIN
13237 COLONIAL WOODS DR
ALDEN, NY 14004

DAVID L JACOBS
335 LEE HILL DR.
BOULDER, CO 80302

DAVID W. NORFOLK
289 FIBICH LN
WEST RIVER, MD 20778

DAVID WAYNE THOMAS & JOANNE
LEIGH
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223 N GUADALUPE ST
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DEBRA BETH STROUGO
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MELINDA CHENAULT-HERRON
JTWROS
10425 S. MANSFIELD
OAK LAWN, IL 60453

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SOUTHINGTON, CT 06489

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TD AMERITRADE CLEARING INC
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5728 SILVERTON AVE
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DIANE K CARTER LIVING TRUST
3519 MALIBU COUNTRY DR
MALIBU, CA 90265

DIANE MATTHEW
PO BOX 470
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LIUDMILA PECHERSKI JT TEN
5136 W TROTTER TRL
PHOENIX, AZ 85083

DOROTHY ZIMMERMAN BENSON
TTEE
WILLIAM W&DOROTHY Z BENSON
TRT
101 EVERGREEN LN APT 145
GLEN CARBON, IL 62034

DOROTHY ZIMMERMAN BENSON
TTEE
WM/DOROTHY BENSON REV TRUST
101 EVERGREEN LN APT 145
MERIDIAN VILLAGE, IL 62034

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VICTORIA, KS 67671

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MARGARET SUSAN LALLY JT TEN
PO BOX 216
CAMAS VALLEY, OR 97416

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C/O: ELIZABETH A. CHEZ TRUSTEE
2039 BURR OAK LANE
HIGHLAND PARK, IL 60035

EDMUND R T FLANIGAN
60 S GARFIELD ST
DENVER, CO 80209

EDUARD JAEGER
443 CONCORD ST
EL SEGUNDO, CA 90245

EDWIN VANCE ROGERS ROLLOVER
IRA TD
AMERITRADE CLEARING
CUSTODIAN
130 WEST RD
BELTON, SC 29627

ELIEZER S C AKERMAN
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BROOKLYN, NY 11218

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2039 BURR OAKS LANE
HIGHLAND PARK, IL 60035

ELIZABETH ROSNER SILBER
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ALEXANDRIA, VA 22314

ELIZABETH ROSNER SILBER
578 LORNA LANE
LOS ANGELES, CA 90049

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1757 EAGLE DRIVE
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CHARLES SCHWAB & CO INC CUST
5203 WHITAKER CIR
LONGVIEW, TX 75605

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303 ELM
VIDALIA, LA 71373

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TRACY LYNN HANSEN JT TEN
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320 RENWOOD CIRCLE
LAFAYETTE, LA 70503

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IRA ETRADE CUSTODIAN
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MILWAUKEE, WI 53207

FAISAL M ALMUTLAQ
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RIYADH 11565
SAUDI ARABIA, SAUDI ARABIA

FERNANDO JAUREGUI FBO
LUCAS JAUREGUI BENE
504 LARKHALL AVE
DUARTE, CA 91010

FERNANDO JAUREGUI FBO
NATHAN JAUREGUI BENE
504 LARKHALL AVE
DUARTE, CA 91010

FMT CO CUST IRA
FBO JAMES A BREEN
167 STOCKADE RD
S GLASTONBURY, CT 06073

FMT CO CUST IRA
FBO CRAIG STEPHEN WAGNER
10690 ZIEGLERS DR N
MINNEAPOLIS, MN 55443

FMT CO CUST IRA
FBO KIMIKO ANN SNYDER
6118 BRAEMAR CT
AGOURA HILLS, CA 91301

FMT CO CUST IRA
FBO THOMAS R MCELROY
30950 MINUTE MAN WAY
WESTLAKE VILLAGE, CA 91361

FMT CO CUST IRA
FBO SACHIKO FARRELL
191 S WOODROSE CT
ANAHEIM, CA 92807

FMT CO CUST IRA
FBO SANFORD ROBERT PRICE
911 AUGUSTA DR
BRENTWOOD, CA 94513

FMT CO CUST IRA ROLLOVER
FBO DAVID WESSEL
36 GREGORY TER
BLOOMFIELD, NJ 07003

FMT CO CUST IRA ROLLOVER
FBO MARK PUETZER
49 VIOLA DR
GLEN COVE, NY 11542

FMT CO CUST IRA ROLLOVER
FBO RONALD J SCHUETTE
3209 HUNTER PATH
MCHENRY, IL 60050

FMT CO CUST IRA ROLLOVER
FBO SUSAN R QUANTE
3849 LOWER SAXTOWN ROAD
WATERLOO, IL 62298

FMT CO CUST IRA ROLLOVER
FBO KENNETH LAIBLE
10973 SOUTHBURY LN
FRISCO, TX 75033

FMT CO CUST IRA ROLLOVER
FBO PAUL C KENDALL
1250 NE LOOP 410 STE 203
SAN ANTONIO, TX 78209

FMT CO CUST IRA ROLLOVER
FBO JAMES R PEARSON
3726 W WHITEHAWK LN
ANTHEM, AZ 85086

FMT CO CUST IRA ROLLOVER
FBO GASPAR C MIRANDA JR
23529 CARLOW RD
TORRANCE, CA 90505

FMT CO CUST IRA ROLLOVER
FBO JUSTIN D WALKER
107 ESPLANADE AVE APT 78
PACIFICA, CA 94044

FMT CO CUST IRA ROLLOVER
FBO GREGORY CURHAN
7 VERONA PL
CORTE MADERA, CA 94925

FMT CO CUST IRA ROLLOVER FBO
ALEX JIN
NO 1030 WST YAN'AN ROAD
APARTMENT 36# 802
SHANGHAI 200050, CHINA 29414

FMT CO CUST IRA SEPP
FBO DOUGLAS S ROSE
161 CHADWICK RD
TEANECK, NJ 07666

FMT CO CUST SEPP IRA
FBO WILLIAM J LITWIN
PO BOX 146
HINGHAM, MA 02043

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FBO LESLIE C SCHUETTE
3209 W HUNTER PATH
MCHENRY, IL 60050

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FBO RONALD J SCHUETTE
3209 HUNTER PATH
MCHENRY, IL 60050

FMT CUSTODIAN - ROTH IRA
FBO DOROTHY ZIMMERMAN
BENSON
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GLEN CARBON, IL 62034

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FBO JOSEPH POVERELLI JR
2669 CHADWICK DR
FORT WORTH, TX 76131

FMT CUSTODIAN - ROTH IRA
FBO JAMES P BENSON
6553 BIG SKY TRL
CHEYENNE, WY 82009

FMT CUSTODIAN - ROTH IRA
FBO JAMES P BENSON
6553 BIG SKY TRL
CHEYENNE, WY 82009

FMT CUSTODIAN - ROTH IRA
FBO KIMBERLY D BENSON
6553 BIG SKY TRL
CHEYENNE, WY 82009

FMT CUSTODIAN - ROTH IRA
FBO MARK WILLIAM BENSON
6553 BIG SKY TRL
CHEYENNE, WY 82009

FMT CUSTODIAN - ROTH IRA
FBO JOSHUA LOUIS CAIN
900 S FIGUEROA ST APT 1201
LOS ANGELES, CA 90015

FMT CUSTODIAN - ROTH IRA
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5846 NORWICH AVE
SHERMAN OAKS, CA 91411

FMT CUSTODIAN - SIMPLE
FBO LISA CAROL DUDLEY
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MATTHEWS, NC 28104

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MARTHA FULFORD JTWROS
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100 DEER RUN
PLANTSVILLE, CT 06479

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FIRM TRADING ACCOUNT
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MIKE MAHAFFEY JT TEN
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HELEN BURTZLAFF
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GARY GIBBS
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GARY MICHAEL MANUSE
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GARY W RADA
904 LUSTED LN
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GEMINI PARTNERS INC
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GEORGE F GOTHOT
CHARLES SCHWAB & CO INC CUST
31111 PLANTERS GROVE LN
WESTLAKE, OH 44145

GEORGE F GOTHOT
CHARLES SCHWAB & CO INC CUST
31111 PLANTERS GROVE LN
WESTLAKE, OH 44145

GEORGE F GOTHOT
CHARLES SCHWAB & CO INC CUST
31111 PLANTERS GROVE LANE
WESTLAKE, OH 44145

GEORGE F GOTHOT
31111 PLANTERS GROVE LN
WESTLAKE, OH 44145

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GEORGE KARUTZ
SEPERATE PROPERTY
329 E SUNSET RD
SAN ANTONIO, TX 78209

GLENN D BOLLINGER
3025 N GREAT SOUTHWEST PKWY
GRAND PRAIRIE, TX 75050

GLENN R OAKES
4204 CYPRESS GROVE LANE
GREENSBORO, NC 27455

GREG CULLEN
6641 ESPLANADE
PLAYA DEL REY, CA 90293

GREGORY CURHAN TTEE
GREGORY & RANDI CURHAN REV
TRU U/A 6/2/98
7 VERONA PL
CORTE MADERA, CA 94925

GREGORY J OHARA & SUSAN M
OHARA
JTWROS
4727 OAK ROAD
SHADY SIDE, MD 20764

GREGORY W BATEMAN
9094 MANDARIN LANE
RIVERSIDE, CA 92508

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HM GREEN FAMILY TRUST
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STUDIO CITY, CA 91604

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HEIDI JAEGER INH IRA
BENE OF PEGGY JAEGER
26800 PACIFIC COAST HWY
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HEIDI JAEGER TTEE
HEIDI JAEGER LIVING TRUST
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THE WOODLANDS, TX 77389

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C/O: ELIZABETH A. CHEZ TRUSTEE
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J ROSNER & ROSNER FAMILY TRUST
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AMERITRADE CLEARING
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CARA D DARLING UNDER THE AZ
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JAMES P BENSON LIVING TRUST
6553 BIG SKY TRL
CHEYENNE, WY 82009

JAMES P BENSON TTEE
MARK BENSON QUALIFIED MINOR
TR U/A 12/13/10
6553 BIG SKY TRL
CHEYENNE, WY 82009

JAMES P BENSON TTEE
STEPHEN BENSON QUAL MINORS TR
U/A 12/13/10
6553 BIG SKY TRL
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SOUTHLAKE, TX 76092

JEFFREY D CORDES AND
VALORIE LYNN CORDES JTWROS
1570 BENT CREEK DR
SOUTHLAKE, TX 76092

JEFFREY ROBERT JONASEN &
SHELLY LEA JONASEN JT TEN
3836 SERAMONTE DR
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JEFFREY STEIN PSP
JEFFREY STEIN TTEE
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TEN
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TTEE
J D AND M A ROGERS REVOC TRUST
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JOSEPH ROSNER AND NANCY BETH
ROSNER TTEES
THE ROSNER FAMILY TRUST DTD 02-07-90
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CORONADO, CA 92118

JOSHUA S LOWER C/F
JACOB C LOWER UTMA/IL
39W359 W HALADAY LANE
GENEVA, IL 60134

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FRANK FAMILY TRUST DTD 06-08-09
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ANNALOUISE JAEGER JTWROS
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KEITH COLIN VERWOEST
532 PAUMAKUA PL
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DYLAN WAYNE LAIBLE UTXUTMA
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THE COLONY, TX 75056

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KIMBERLY D BENSON TRUST U/A
4/5/01
6553 BIG SKY TRL
CHEYENNE, WY 82009

KIMBERLY D BENSON TTEE
KIMBERLY DROSTEN BENSON EXE
TR U/A 8/22/83
6553 BIG SKY TRL
CHEYENNE, WY 82009

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GEORGE A DELAGE JTWROS
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DIANE L ORNE JT TEN
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BROOKLYN, NY 11226

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TUXEDO PARK, NY 10987

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HONOLULU, HI 96822

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LOIS B. MAY REVOCABLE TRUST
3919 WESTFALL DR
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TTEE
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TR
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M DIGREGORIO & A DIGREGORIO TT
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1420 KINGSBORO CT
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MARK PUETZER CUST
MICHAEL PUETZER
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MATTHEW JOSEPH ROTTINO ROTH
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CUSTODIAN
152 SAINT ANDREWS LN
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CHARLES SCHWAB & CO INC CUST
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MIRIAM HERRERA
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TRUSTEE
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PATRICK W COYLE
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KAMRYN CARLSON
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AGOURA, CA 91301

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AGOURA, CA 91301

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RACHAEL MICHELLE MELTON
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LIVINGSTON, TX 77399

RICHARD ERVIN TEN HAKEN TTEE
ESTATE OF RICHARD E TEN HAKEN
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CUSTODIAN
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STEVENSON RANCH, CA 91381

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MURFREESBORO, TN 37128

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WARWICK, NY 10990

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GIFFIN JT TEN
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ROBERT B KRONMAN
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PLAYA DEL REY, CA 90293

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LITTLE NECK, NY 11363

ROBERT BURKE FORSTER
CHI WANG JT TEN
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LITTLE NECK, NY 11363

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DANVILLE, IN 46122

ROBERT GUILFORD
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GIG HARBOR, WA 98332

ROBERT J KERR
42 PARK
LA GRANGE, IL 60525

ROBERT JAMES STECKLER
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SPICEWOOD, TX 78669

ROBERT T LEVINE
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ROBERT WILLIAMS
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ROBYN CROWDER
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IRVING, TX 75063

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PINCKNEY, MI 48169

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RONALD JAMES SCHUETTE TRUST
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AMERITRADE CLEARING
CUSTODIAN
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TD
AMERITRADE CLEARING
CUSTODIAN
185 SAINT JAMES DR
LEXINGTON, KY 40502

SCOTT BRADLEY SAKAJIAN
26893 BOUQUET CANYON RD
SUITE C456
SANTA CLARITA, CA 91350

SCOTT JARUS &
REBECCA D JARUS TIC
938 DUNCAN AVENUE
MANHATTAN BEACH, CA 90266

SCOTT M LAPOFF
79 MOUNTAIN AVE - TALL AVE
SUMMIT, NJ 07901

SCOTT NICOLICH
14 PROSPECT AVE
GLEN COVE, NY 11542

SCOTT WAYNE IRELAND
CHARLES SCHWAB & CO INC CUST
2007 INDIANA ST
HOUSTON, TX 77019

SCOTT WAYNE IRELAND &
KRISTINA MARIE IRELAND JT TEN
2007 INDIANA ST
HOUSTON, TX 77019

SCOTTRADE INC CUST FBO
RUDOLPH ROSENBERG INHERITED IR
76 TITUS AVE
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ALIX KATELYNN ROYSTON ROTH
IRA
5671 CALEDONIA DRIVE
SALISBURY, MD 21801

SCOTTRADE INC CUST FBO
JOHN E MORDUS IRA
11882 HIAWATHA
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KENNETH KLEIN IRA
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2151 SELBY AVENUE
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SHAMSHA VELANI DORAN CUST FOR
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BALLWIN, MO 63021

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15 CHAPMAN RD
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PENCHANSKY TTEES
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